Prelim Bits 02-08-2019

Controller General of Accounts (CGA)

- Recently Mr. Girraj Prasad Gupta took over as the **CGA**.
- CGA works under Department of Expenditure, 'Ministry of Finance'.
- The office of CGA is the apex Accounting Authority.
- It is the principal advisor on Accounting matters to the Union Government.
- It is not a constitutional body, but it derives its mandate and exercises the powers of the President from **Article 150** of the constitution.
- **Article 150** states that, the accounts of the Union and of the States shall be kept in such form as the President may, on the advice of the Comptroller and Auditor-General of Inida.
- It is responsible for establishing and maintaining a technically sound Management Accounting System.
- Other functions are,

1. It formulates policies relating to general principles, form and procedure of accounting for the government.
2. It administer the process of payments, receipts and accounting in Central Ministries.
3. Prepares, consolidates and submits the monthly and annual accounts of the Central Government.
4. It is responsible for maintaining the requisite technical standards of Accounting.
5. It administers banking arrangements of Government expenditures and collection of government receipts.
6. It is responsible for coordination and monitoring the progress of submission of corrective action taken on the recommendations contained in Public Accounts Committee's (PAC) and the CAG reports.

- It brings out an annual booklet titled **"Accounts at a Glance"** that brings out broad features of Government Receipts and Expenditure.
- CGA does the Cadre management of Group 'A' (Indian Civil Accounts Service) and Group 'B' Officers of the Central Civil Accounts Offices.

Indus Script

- It is the earliest form of writing known in the Indian subcontinent, developed

by the ‘Indus Valley Civilization’.

- It is also known as the **Harappan script.**
- The origin of this script is poorly understood and it remains undeciphered.
- The languages that the script represents is still unknown and its connection with proper Indian writing systems is uncertain.
- There is no known bilingual inscription to help to decipher the script.
- The earliest known examples of the Indus Script signs, attested on ‘Ravi’ and ‘Kot Diji pottery’ was excavated at Harappa.
- It dates back to early Harappan phase (**3500-2700** BCE).
- Examples of Indus writing has been found on seals pottery, bronze tools, stoneware bangles, bones, ivory.
- Square stamp seals are the dominant form of Indus writing media.
- The Indus Script was generally written from right to left but there are some exceptions where the writing is bidirectional.
- It combined both word signs and symbols with phonetic value.
- This type of writing system is known as "**logo-syllabic**", where some symbols express ideas or words while others represent sounds.
- A majority of the Indus Valley inscriptions were written **‘logographically’** (by using word signs).
- Indus Script sometimes used ‘**rebus principle’**, where a word-symbol used only for its sound value.
    - For example, the combination of the pictures of a honey bee and a leaf to signify the word “belief” (bee+leaf).
- The Indus script has been assigned the **ISO 15924** code “**Inds**”.
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Thudumbattam

- It is one of the folk art form belongs to the Kongu region (Coimbatore, Erode, Salem) of Tamil Nadu.

- It is the ‘Rhythm of celebration’ and are played at temple festivals.
- The instrument ‘**thudumbu**’, locally known as jamab, kidumutti, thidumam, uruti and chera thudumbu.
- The origin of the name thudumbu has been attributed to the ‘**Thudumbars**’, a tribal community.
- They are living in Pollachi, Mettupalayam, Karamadai, Nilgris and Kovai areas.
- This community used to serve and entertain the Chola, Chera and the Pandya kings, who went for ‘vana bhojana’ in the forests.

- The thudumbu was also played to chase away the wild animals.
- It was also said tha ‘thudumbu’ was introduced by the Vijayanagar empire.
- The bowl-shaped thudumbu that resembles the bayan of the tabla is made of mud.
- Its single face is covered with skin and connected with chords to the bottom of the instrument.
- It is either hung over the waist of the performer and played or held between the legs and played with two sticks.
- It is mostly performed by a group of men.
- This instrument has found its way to Kerala, where it is known as the ‘**thambolam melam**’.
- This is performed during festivals in and around Palakkad, Koyyamarakkadu and Attapadi and Kizhakkumpattukara.

Source: PIB, The Hindu

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